

Article - Tax - General

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§13-931.

(a) Except as provided in subsection (b) of this section, a federal official may:

(1) certify to the Comptroller the existence of a person's delinquent nontax liability owed by the person to the federal government; and

(2) request the Comptroller to withhold any refund and vendor payment to which the person is entitled.

(b) A federal official may certify and request the Comptroller to withhold a refund or vendor payment only if the laws of the United States:

(1) allow the Comptroller, on behalf of the State, to certify tax and nontax liabilities due to the State;

(2) allow the Comptroller, on behalf of the State, to enter into a reciprocal agreement with the United States, pursuant to which the federal official would be required to offset federal payments to collect delinquent debts owed to the State; and

(3) provide for the payment of the amount withheld to the State.

(c) The Comptroller shall apply a refund or vendor payment received from a federal official according to the priorities under § 13-918 of this subtitle.

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